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Approved For Release 2000/05/08 : CIA-RDP78-05244A000300030002-0

26 May 1981

REVISION NO. 6 Chart and Description of Accounts,
Office of Finance

SUBJECT: Revised Pages 79 and 116; Pages 80 and 115
Reprinted Without Change (U)

1. The Chart and Description of Accounts, Office of Finance
was revised effective 1 April 1981 as follows:

Revised Accounts

Account 1921 - Deferred Debits - Undistributed Charges

Account 3414 - Deferred Credits - Unapplied Collections (U)

2. The notes to Account 1921, Deferred Debits -
Undistributed Charges, and Account 3414, Deferred Credits -
Unapplied Collections, are revised to substitute a requirement
for quarterly reports to the Director of Finance explaining why
amounts have remained in these accounts more than 90 days in
place of the present requirement for these reports to be included
as separate schedules attached to the monthly financial
statement. (U/AIUO)

3. The first part of Account 1922, Deferred Debits -
Property Released, and the first part of Account 3414 have been
reprinted without change since they were printed on the reverse
side of the revised accounts. (U)

4. The attached revised pages and pages reprinted without
change should be substituted for the existing pages. This
revision notice should be filed with the Chart and Description of
Accounts, Office of Finance for reference purposes. (U)

Attachments as Stated

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WHEN SEPARATED FROM ATTACHMENT

S E C R E T

1921

1921 - Deferred Debits - Undistributed Charges (U)

This debit balance account represents undistributed charges which are held in suspense pending determination as to appropriate disposition. (U)

Subsidiary accounts shall be maintained by name of payee, invoice number, etc., as may be required in order to facilitate distribution to the appropriate accounts. (U)

Debit this account with:

(a) Amounts of disbursements for which the information necessary to make appropriate distribution is unavailable (contra to account 1125). (U)

Credit this account with:

(a) Amounts recorded in this account which are distributed (contra to account 4221 or other applicable account). (U)

NOTE: Any amounts remaining in this account beyond ninety (90) days shall be reported to the Director of Finance on a quarterly basis with an explanation as to the reasons why each such item cannot be distributed to the appropriate accounts. (U/AIUO)

1 April 1981

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S E C R E T

Unexpended

1922
1 of 21922 - Deferred Debits - Property Released

This debit balance account represents the carrying value of property released to U.S. Government agencies and others pending recordation as a charge to the appropriate nominal accounts or establishment of (1) such further accountability controls for the property, or (2) reimbursements due, as may be appropriate. A subsidiary will be maintained by identification control number, document control number, amounts, and date.

Debit this account with:

(a) Value of property released as recorded in the Logistics Inventory Control System (contra to account 1711).

Credit this account with:

(a) Value of property recorded in this account, based upon receipt of Form 674 as evidence that proceeds from the sale of such property have been collected (contra to account 4243).

(b) Value of property recorded in this account based upon receipt of a copy of a billing rendered (contra to account 4243).

(c) Value of property released to proprietary projects without reimbursement, based upon receipt of shipping document (contra to account 4241 with concurrent entries to debit account 1601 and credit account 1691).

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S E C R E T

Expended

S E C R E T

3414
1 of 2

3414 - Deferred Credits - Unapplied Collections

This credit balance account represents the balance of collections held in a suspense status pending application to the proper account. Subsidiary accounts shall be maintained and identified by a control number assigned by the Accounts Division.

Debit this account with:

- (a) Amounts of collections of refunds to appropriations (contra to account 1903 if previously billed; to account 1432 or 4221 if not previously billed).
- (b) Amounts of collections representing proceeds from sale of vehicles or personal property where a replacement is anticipated but no obligation therefor has been incurred (contra to account 3411).
- (c) Amounts in this account required to be transferred into the Treasury as Miscellaneous Receipts (contra to account 3103 with concurrent entries to debit account 3413 and credit account 1903).
- (d) Refunds of amounts recorded in this account (contra to account 1125).

Credit this account with:

- (a) Other collections and miscellaneous credits for which the proper account to be credited cannot be readily determined (contra to account 1105, 1452 or accounts as applicable).

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S E C R E T

Unexpended

1 October 1976

S E C R E T

3414

3414
2 of 2

(e) Other amounts in this account upon determination of appropriate application (contra to applicable account) (U)

NOTE: Adherence to prescribed procedures should result in prompt application of credits in this account. Any amounts remaining in this account beyond ninety (90) days shall be reported to the Director of Finance on a quarterly basis with an explanation as to the reasons why each such item cannot be credited to the appropriate account. (U/AIUO)

1 April 1981

- 116 -Unexpended
S E C R E T